G.R.S. IX—3

Previous references.
mel 27-9 R31-14
" 3526-11 R31-2

(1921 mel .)

File No. 187-21
Serial Nos. 168

Later references.
mel 1169-26 Sl. 1 & 2
mel 5-27 Sl. 38 & 44
" 70-39 Sl. 1, 8, 1920, Rly-41.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for April 24

SUBJECT

Refund of octroi on the Salsette Harbour Bye laws relating thereby)

8 To. The Deputy Commr Kolaba
Nod 3867/d 26 & 24

Sanctions the Bye laws subject to certain observations

20/6/24.

G. R. S. 11] 1921

GENERAL AND REVENUE SECRETARIAT

(Mis)

NOTES

File No 187-21

FILE HEADING

Refund of Octroi on Kerosene oil Subg

From The Dy Comr, Kolar Dt

No. Mi 837/21-22 Dated 5 [illegible] 22 Received 11/5/22

Diary No 6311	Enclos	Spare Copies	Serial No.

BRIEF ABSTRACT OF LETTER

Requests sanction of Govt to cancel the irregular procedure followed by the Chintamani Taluk of granting refund of octroi on Kerosene oil and to entrust it to Chintamani ———

NOTES AND ORDERS

Sd/- for the References for orders ———

CRS 19/5/22 RM 20/5 2 When was the octroi authorised to be levied in the town?

3 Please put up the Sanctioned bye-laws in respect of the levy

Dy Secy 20/5/22

NOTES—First Sheet

1922

G R S III 2,

General and Revenue Secretariat

Rel File No. 187 of 1921

Serial No.

4 Off hand.

CRS 27/5/22 HMS 29/5 5 Is not the information available here?

dez 29/5/22

6 Sahib The file Regulations were looked into and the matter was discussed

CRS 29/5/22 HMS 29/5/22 7 Issue

dez 29/5

2 To The Dy Comr Kolar

no Lnds 8 876-22

Calls for some information

3 To the Dy Comr Kolar Advt-

no Rel 83/21 22 3 9 9 1922

States that Octroi is being levied in accordance with the Govt Orders No 4044-51 Rel 235-8 19 dated 1879 and Fo no 13962 3 dated 25th June 1900 and that no by-laws have been framed in this respect.

8 Submitted with reference to paras 2 & 3 Supra

HMK 15 9 1922 A draft recording may be put up

dez 29/9/22

10

Norm—Contin sheet

General and Revenue Secretariat | Jud File No 187 of 1921

Serial No	
	10 Draft recording petrs for appl HK 22 9 Cy 22 (2nd Member) — 11 Dcg 23/9/22
	12 The Municipal Council should be ordered to frame their bye laws and submit them for their approval & their part be at once Hh 25/9 Cy 26/9/22
	13 Draft accordingly Dcg 26/9/22
	14 Draft Collr petrs HK 2 10 Cy 22 — 15 Issue Dcg 3/10/22
4	To the DC Kolar Dt — No L 28243 & 10 10 22 Requests him to instruct the Chairman of the Municipal Council to frame the above bye laws & submit them for sanction & Govt
5	To the Dy Coms Kolar Dist. No 85/Jud 21 22 & 5th April Cy 23 Submits for sanction the above bye laws & Rules & the Dy Coms Draft
	16 The following points are noted

REVENUE & JUDICIAL DEPT LOC GOVT

are based

NOTE —Contd sheet

R S. III 2]

General and Revenue Secretariat | Mdl File No 187 of 1921

Serial No

Submitted for orders

I Bye laws under Sec 48 (K)

(1) Bye law (2) The High Roads have not been mentioned Schedule I referred to in this bye law is the Schedule mentioned in Bye law 72 The High Roads should be mentioned This item will be called for before Sanctioning the bye laws

(II) Bye law 17. Storage Fees proposed appear to be exhorbetant. The rate obtaining in the two Taluks of the Town Municipality of Chickballapur are noted in pencil against in the margin of this bye-law It is reported that no objections were received,

'Tobacco Stalk' is mentioned as one of the articles liable to be kept in the bonded Warehouse. This of Tobbacco dust (Tobacco) are not liable to duties & should be excluded (Para 27 of the Comm Proc. No 3362-73 Mdl 161 & 27 G. 1879)

(III) Bye law 32 This bye law says that repeal of only can be made only

NOTE—Contn sheet

52

R. S. III 2]

General and Revenue Secretariat

Jud File No. 157 of 1924

Serial No

only by the President in all cases. Perhaps this Legislature may work hardship to the parties & Similar Legislature of other States a provision exists empowering the Officer in charge of the Central Office to forthwith make the refund of the amount to be refunded does not exceed a specified sum & to the claim upon the claim for the orders of the President of the amount ~~exceeds~~ per ~~the specified sum~~ to be refunded if any sum and or if the claim should be refused

II Rule under Sec 46 (1)

Schedule A

Item 9 "Tobacco dust for manufacture" should be deleted

To the list of exemptions proposed there allowed in G O Nos 2511 20 MC 281 05 20 & the 6th October 1924 have to be added

17) 9/6/24

29/5/1923 Revenue Secretary

Second member) 11/6/23

312/1116

NOTE—Contn sheet.

5237-23/2 5253-

R. S III 2]

General and Revenue Secretariat | Mk File No 187 of 1921

Serial No	
	19) See notes in the margin "Mk" 26/4 26/4/23
	20) Draft Ch 26/4/23
Mem B R	21) Draft enquiry as per para 16 (i) is put up for approval BB 6/11/23 8
	22) Issue Ch 30/11
6	To The D. C Kolar Mark 4181 dt 3-12-23 Calls for a Resubmission of the Retrospective bye-laws of the Chairmanship Mcl after certain alterations
Sup	
7	From, The D.C Kolar dt no mk 85 dt 10 March 24 Forwards the bye-laws duly modified
	23) D/f 80 sanctioning the bye-laws according to the orders in margin of para 16 subd
8680 9/4	Dy 31/3/24 7/4/24 Asst Member 5/4

NOTE—Contn sheet.

G R 3. III 2]

General and Revenue Secretariat

File No 87 of 19 71

Serial No

Bone

28/5/74

No. 8857 dt 26/4/74. To be taken Sanctions are Bye laws under certain observations

NOTE—Contn. sheet

G R 3 III 2]

General and Revenue Secretariat | File No | of 19

Serial No

NOTE—Contn sheet

62714 8

1922

From
The Deputy Commissioner
Kolar District

To
The Secretary to the Government of
Mysore, Revenue department,

Dated
Despatched
Received 11 MAY 1922
General No. Rev 85
No. 21-22
Enclosure No.

Bangalore

Read on 6th Jan

Requesting Sanction of Government
to condone the irregular procedure followed
by the Chintamani Municipality in granting
refund of octroi on kerosene oil sold
outsiders at Chintamani

Q
L 1922

REVENUE
11 MAY 1922
LOCAL & MUNICIPAL BRANCH

From

The Office of the Deputy Commissioner Kolar District

Dated, Kolar the 5th May 1922

To

Md Zahiruddin Maqbool Esquire B A ,
Deputy Commissioner, Kolar District, Kolar

Mg 187-21
1
No

A V Ramanathan Esquire B A ,
Secretary to the Government of H H the Maharaja
of Mysore Revenue Department (in charge)
Bangalore City

Sir

I have the honor to submit here-with the report No 358/21- dated 17-1-22 received from the President Municipal Council Chintamani for favor of perusal

The President's report is to the effect that Octroi duty was being levied until the end of the year 1919 on Kerosene Oil break bulk at Chintamani for sale to outsiders, and that from the beginning of the year 1920, refund was being granted on such Kerosene oil on the strength of the Government orders Nos 11509-19/L F 158-92 14-1-1 & F 319-26/11 3 4-11-2 dated 18-1-1913 and also of a resolution of the Municipal council passed at a meeting held on 17-1-18 presided by Mr. M T Tirumalachar, Taluk Sheristadar, to appear to [illegible] the Chairman of the Taluk at the time owing to the absence of the Sub Division Officer [illegible] the resolution, the time and the object of resolution is also enclosed herewith for favour of reference This [illegible] stopped by the present practice [illegible] to [illegible]

orde s refe red to above [illegible] e circum-
obs [illegible] overmen [illegible] re [illegible] to the procedure [illegible]
in the Chikmaglur to n [illegible] espect o [illegible] e excisable articles
of toba co and jaggery and the latter is a decision of Govern-
ment with regard to the procedure to be followed in respect of
g ant of refunds on unconsumed portion of pi ce goods within
the municipal limits intended to be ~~refunded~~ returned to the consignor

It will thus be seen that [illegible] do not
have any bearing on kerosene oil

As however an interim [illegible] has occurred and as the Muni-
pal council feel it their duty to bring [illegible] matter to the no-
tice of Government I request [illegible] you will be so good as to
obtain the condon t on of Government to the [illegible] procedure
that has hitherto been in vogue [illegible] Department has deser ed
credit for noting this irregularity which has so long been a
source of loss to the Municipality

I [illegible] to be
[illegible]
Your obedient servant,
R Pattabhiram
for Deputy Commissioner
Kolar District

Noted

11

G R S VI—G/ 31 11/2

SUBJECT C/16

Diary No of letter replied to 6922

General and Revenue Secretariat
( )
the 191

Date of issue 8 6 22

Signed by Mr D C S

Section Rel
File No 187-21
Serial No 2

No. f 7225

To The Dy Commr Kolaba

Sir, With reference to letter No Rel 85 of the 5th May 1922 on the subject of the unauthorised grant of refund by the Chintaman and of the other and all told amounts the Rel I am directed to request you to be so good as to intimate the Chintaman

over

17th October last was fixed to be heard on the Christmas term and to furnish a copy of the [illegible] bye laws in respect of his levy.

I have the

29/5/37

for Secy

Cos

[illegible]

List of enclosures

Copied by

Examined by

Office of the Deputy Commissioner,
Kolar District.
Dated Kolar the 9th September 1922.

B. Sreenivasa Iyengar, Esquire, B A, B L.,
Senior Assistant Commissioner in charge,
Kolar District

To

T E Jeyaram Iyer, Esquire, B A, B.L.,
Secretary to the Government of His Highness
the Maharaja of Mysore, Revenue Department,
Bangalore.

Sir,

With reference to your letter No F. 7225/ Rl 187-12-5 dated the 8th June 1922 requesting information as to when Octroi was authorised to be levied in the Chintamani Town and for a copy of the bye-laws in respect of the levy being also furnished, I have the honour to state that Octroi is being levied in accordance with the Chief Commissioner's Order No 4044-51 R1 235 dated the 19th December 1879 and Government Order No 13962-3-I F 54-98 of the 25th June 1900

2 It is reported that no bye-laws have been framed in respect of this and that Octroi is being collected on the strength of the two Government Orders above referred to

3 Copy of the 2 orders referred to above and the President's report No 46 dated the 6th September 1922 are herewith submitted for reference

I have the honour to be,
Sir,
Your most obedient servant,

Senior Assistant Commissioner
in charge, Kolar District

SGP

From

The Deputy Commissioner,
Kolar District

To

The Secretary to the Government
of Mysore, Rev. Department,
Bangalore

Dated Kolar the 9th Sep 1922

Despatched

Received.

Central No
No

Enclosure No

SUBJECT

Submitting information in regards to the levy of octroi in the Chintamani Municipality

No. 4844-51- Muni. 235 dated Bangalore 19th December 1879.

Order thereon.- The Chief Commissioner is sensible of the objections to the levy of an excise duty at minor stations where sufficient Superv'n cannot be exercised, and it is in this view that the levy of the Sayer has been transferred from the villages to the Municipal towns It will be inconvenient to allow the tax to be levied in some towns of the Province and not in others; and in order to obtain the proper data to judge of the effects of the alterations ordered in proceedings No. 3362-73-Mi 161 dated 27th September 1879, the Chief Commissioner considers it necessary that the Octroi duties should be levied in all the Municipal towns without exception on the articles marginally noted and at the rates specified. The Deputy Commissioners are requested to arrange accordingly. In the minor stations the duties will be best collected by the village officers on the articles brought to the bazaars for sale, without the necessity of the Sayer Kattees or separate establishments. There will be some room for smuggling in this arrangement but it will be reduced, it is hoped, to a minimum under the supervision of the Municipalities.

Betel leaves at 2 pie per bundle of 100 leaves	"
Cocoanut dry at 8 annas per maund	"
Do fresh at 8 annas per 100	"
Tobacco at one rupee per maund after the receipt of the sanction of the Government of India.	"
---------- o - - - -	"
	"

2 The Octroi taxation of other articles than the above is left to the discretionof the Municipalities, who should, however, obtain the previous sanction to any new taxation under the proceedings above - referred to

3 The Chief Commissioner does not approve of the proposed doubling of the duty on cocoanuts as the existing Sayer rate already comes to nearly 20 per cent of the value of the article.

Sd/- C. Rangacharlu,
Revenue Secretary.

" C O P Y "

For Deputy Commissioner,
Kolar District

15

)proceedings.

Subject & order

S. No. _____ _____

No	date.	To whom sent	
40. 18692-3 L.F 84-98	25-6-00	Presdt. of Munis Kolar and Comptroller	Sanctioning , with certain observations, the President's proposal to subject certain articles to Octroi in the Municipalities of Chintamani, Sidlagattta, Chikballaput and Goribidnur and to entertain certain hands in Chintamani for collection work from the 1st July 1900

XXX XXX X

Sd/- C Srinivasa Iyengar,
Secy to Government, Sam & Rev, Depts

" E x t r a c t "

For Deputy Commissioner,
Kolar District.

G R. S. VI—G/32]

SUBJECT

Diary No. of letter replied to L 1424

General and Revenue Secretariat
(L Sly)
, the 191

Date of issue 16/10/22

Signed by

Section Mel
File No 187-21
Serial No 14

No L 2843.

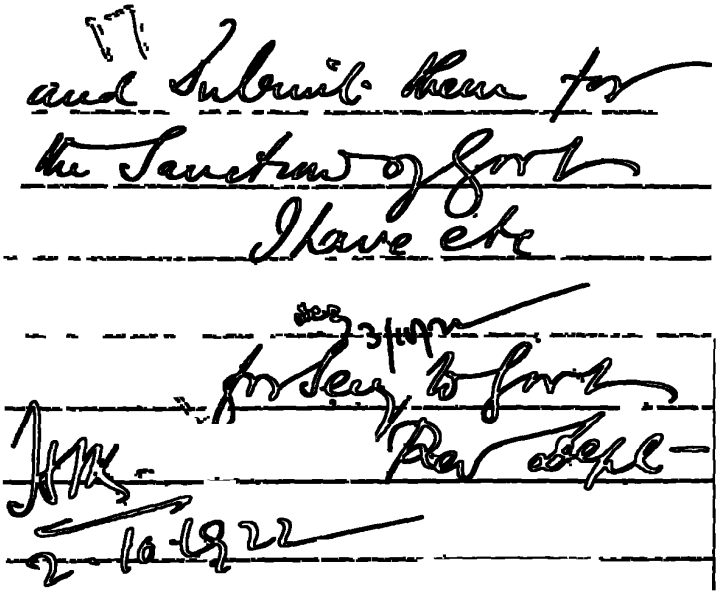
To The Dy Com
Kolar Dt

Sir,

With refce to correspondence ending with your letter no Mel 83/2 of the 9th Sept 1922, I am directed to request you to be so good as to ask the Chintamani Town Municipal Council to frame at once the Octroi bye laws under Sec 48 (1)(k) of the Mysore Municipal Regn

over

Ans



List of enclosures.

Copied by

Examined by

35133

No ML85/[illegible] Office of the Deputy Commissioner
[illegible]

Dated [illegible] the 5th April 1923

From

S Piriannaiya Esquire I A S
Deputy Commissioner [illegible] District

10 APR 1923

To

T E Jeyaramia Aiyar Esquire B A B L
Secretary to the Government of [illegible]
Revenue Department [illegible]

Sir

With reference to your letter No 2865/ML 187-21-4 dated 10 10 1922 and in continuation my letter No ML 85/22-23 dated 22nd January 1923 I have the honour to submit herewith the draft of the bye-laws framed by the Chairman and Municipal Council under Section 48 I (k) of the [illegible] Amendment Act III of 1920 and to state that the bye-laws were published in the Fort St George Gazette page 40- part II A dated 1st [illegible] with a notice calling for objections if any from persons likely to be affected thereby

2 As no objections petitions were received the Municipal Council after due consideration resolved at a meeting held on 31 [illegible] that the sanction of Government may be obtained for the same

3 I therefore request you to move Government to sanction the bye-laws

4 A copy of the resolution of the Council forwarding the draft bye-laws and President's letter No 865 dated 11 2 23 is herewith enclosed for perusal

I have the honour to be
Sir
Your most obedient servant.

[illegible]
for the Commissioner,
[illegible] District

From

The Deputy Commissioner,

Kolar District

To

The Secretary to the Government of Mysore, Rev Dept

Bangalore

Dated 5th April 1923

Despatched

No

Requesting sanction of Government for the bye-laws of the Chintamani Municipal Council

G R. S. VI—G/32]

SUBJECT

Diary No of letter replied to 5253

Section Ml (SY)

File No 184 – 21

Serial No 6

General and Revenue Secretariat

(L89)

, *the* *192*

No L4181 Ewl Bye laws

Date of issue : 3/12/23 ..

To

The Deputy Commr Kolar

Signed By .. Vencer for.

With refee to Correspondence ending with yr letter no 855/Ml(21-1) dated 5 ct. 1923, forwarding for sanction the draft Bye-laws and rules re- the lolly poetron duty, I am directed to state that in Bye-law 2 of the Draft Bye- laws under Section 4(1), the High Roads have not been mentioned & that Schedule I referd to in this bye-law is the schedule mentioned in Bye-law 12 and to request yr to be so good as to have the necessary alterations made in the Bye-laws

(Sent herewith)

and return the same, at
an early date.

I have etc

C&H 30 11 23

For Secy to Govt
L & L Docks

88 HW
6 Jul 23
8

Ehill
30/11

List of enclosures

Copied by

Initialled

59152

21

Office of the Deputy Commissioner
Kolar District
Dated Kolar the 16th March 1924

ML85 Sm 4

GENERAL & REVENUE SECRETARIAT
5237
13 MAR 32
LOCAL SELF GOVT BRANCH

ME 187-21-7

To

S Hiriannaiya Esquire M A B T
Deputy Commissioner Kolar District

B Nagappa, Esquire Bar-at-law
Secretary to the Government of Mysore
Local and Legislative Departments
Bangalore

Sir

With reference to our letter No I 4181/M1 187-21-6 dated 3 12 1923 returning the Octroi Bye-laws framed by the Chintamani Municipal Council for certain necessary alterations to be made therein I have the honour to forward herewith the said bye-laws since received duly modified by the President Chintamani Municipality with the council's resolution thereon

I request that early sanction of Government may kindly be obtained thereto

I have the honour to be
Sir
your most obedient servant

Deputy Commissioner,
Kolar District

OFFICE OF THE PRESIDENT
MUNICIPAL COUNCIL CHINTAMANI

No. 248.
Endorsement
From

Dated I.O.R. the 11th February 1924

R PUTTAMADAPPA, ESQ
President Municipal Council,
CHINTAMANI

To S Srinivasaya Esquire, ell A, B L
Deputy Commissioner, Kol

SIR,

With reference to your ellemo no ell 85, 21-22 dated 20th December 1923 forwarding Copy of letter no L 41 81 ell 187-21-6 dated 3-12-1923 from the Secretary to the Government of Mysore, Local and Legislative Departments and requiring the mention of the High Roads through which dutiable articles of octroi are to be imported into the town, I have the honour to state that the subject was placed before the ordinary Meeting of the Council held on 26-1-1924 and they resolved that the letter 'B' be substituted for the letter I after the word Schedule in the second line of the Bye-Laws no 2 and that the marginally noted roads mentioned thereunder

I enclose a copy of the resolution amending the Bye-laws and request you to kindly obtain the Sanction of Government at an early date 2737

I have the honour to be,
Sir,
Your most Obedient Servant
[illegible]
Chairman

1) Chinnikumara Chinnakumara Road 2) Allibagal Gorakunte Road
3) Chelavar Road 4) Railway Station Road.

Proceedings of the 7th [illegible]
adjourned meeting of the Chamarajanagar
Town Municipal Council held on
Saturday the 26th January 1924
at 11 A.M. in the Municipal Office

× × × ×

5. ಚಾಮರಾಜನಗರ ಪಟ್ಟಣದಲ್ಲಿ ಸಾರ್ವಜನಿಕರಿಗೆ ತೀರ್ಥ
ಕೊಳಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಅಧ್ಯಕ್ಷರು ಪ್ರಸ್ತಾಪಿಸಿದ್ದಂತೆ ಸಾರ್ವಜನಿಕರು
ಬಹಳ ವರ್ಷಗಳಿಂದ ತೀರ್ಥದ ಕೊಳವನ್ನು ಉಪಯೋಗಿಸುತ್ತಾ ಬಂದಿದ್ದು
ಸದರಿ ಕೊಳವು ಸಾರ್ವಜನಿಕರಿಗೆ ಸೇರಿದ್ದೆಂದು ಸಾಬೀತಾಗಿರುವುದರಿಂದ
ಸದರಿ ಕೊಳವನ್ನು ಸಾರ್ವಜನಿಕರಿಗೆ ಉಪಯೋಗಿಸಲು ಬಿಡಬೇಕೆಂದು
ಸಾರ್ವಜನಿಕರು ಮಾಡಿರುವ ಮನವಿಯನ್ನು ಪರಿಶೀಲಿಸಿ ಈ ಸಭೆಯು
ಸದರಿ ಕೊಳವನ್ನು ಸಾರ್ವಜನಿಕರಿಗೆ ಉಪಯೋಗಿಸಲು ಬಿಡಬೇಕೆಂದು
ಸರ್ಕಾರದವರಿಗೆ ಶಿಫಾರಸ್ಸು ಮಾಡಲು ಈ ಸಭೆಯು ತೀರ್ಮಾನಿಸಿದೆ.
20-12-1923ನೇ ಸಾಲಿನ ಮಿ.ಆ.ಪ್ರ.ಮಿ.ಆ 85/21-22 ನೇ ನಿರ್ಣಯವು
ಸರ್ವಾನುಮತದಿಂದ ರದ್ದಾಯಿತು.

ಸದರಿ ನಿರ್ಣಯವು ಚಾಮರಾಜನಗರ ಪಟ್ಟಣದ ಮೇಲೆ ಮಿಶ್ರಣವಾದ
'I' ನೇ ವರ್ಗದ ಮೇಲೆ ಮಿಶ್ರಣವಾದ 'B' ಅಂತೆ
ಶ್ರೇಣೀಕರಿಸಲ್ಪಟ್ಟ ಪಟ್ಟಣಗಳಿಗೆ ಅನ್ವಯವಾಗುವಂತೆ ಸಾರ್ವಜನಿಕರಿಗೆ
ಕೆಳಗಿನ ಸೌಲಭ್ಯಗಳನ್ನು ಒದಗಿಸಲು ಸಹ ಈ ಸಭೆಯು ತೀರ್ಮಾನಿಸಿದೆ.

1. ಚಾಮರಾಜನಗರ ಪಟ್ಟಣದಲ್ಲಿ ಸಿನಿಮಾ
2. ಸಾಮಾನ್ಯ ಜನರಿಗೆ ಸಾಲದ ಸೌಲಭ್ಯ
3. ಪೋಲೀಸ್ ಠಾಣೆ
4. ಬೆಸ್ಕಾಂ ಲೈಟಿಂಗ್ ಸೌಲಭ್ಯ

× × × ×

Extract

G 34]

24

Enquiry No of letter replied to.. 5237

and Revenue Secretariat

(Ag)-

the 192

Date of issue 24-4-21

signed by M.Y.K.S.

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

17/4

Section 2nd

File No 187-21

Serial No. 8

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Correspondence ending with letter no Md 85 21 22 dt 10 3 21 from the D C Kolar Dt, submitting the draft octroi Bye-laws framed by the Chintamani Md C,

Order Thereon No. 8857 Ec

Sanctioned subject to the Bye laws following observations

(1) Bye Law 17 (a) The Storage Fees recommended are exorbitant and therefore are reduced on the analogy

P.T.O

rates prevailing in the Town and Cl of Chittballapur

(b) Tobacco Stalk and Tobacco Dust are not liable to octroi and hence they should be excluded

(II) Bye law 32

The Bye-laws empowers only the President to sanction refunds in all cases which may act as a hardship ~~and therefore~~ & may therefore be amended so as to give certain powers to the officer in charge of the octroi office, up to a limit

(III) In Schedule A, (a) Tobacco Dust, per maund 0 0 3 should be deleted

(b) To the list of exemptions proposed must be added those allowed in Govt no 2511 20/Mud 281-08-20 dt 6/10/1911

2 Six printed Copies of the approved bye laws as modified above should be submitted to Govt for record

To, The D C Kolar District, Kolar

a/c/o/y of the appd bye laws & other connected papers

List of enclosures.

Copied by

Examined by

WD 1888—C 1 8—1 000 00—21 12-11

CHINTAMANI TOWN MUNICIPAL OFFICE

Notice dated 4th December 1922

is hereby given to the
paliby desire to
in schedule
the f Bye laws un
mhabi of the Municipal
B ws may within one
e Municipal office
itants of the Chintamani Town Municipal area that
duty on articles imported into the Municipal limits
ed under section 46 (i) of the Municipal Regulation
Section 48 (k) of the Said Regulation
ob ting to the proposed rates of duty and the
the date of this notice send his objections in

Under Section 46 (i)

Taxes and exemptions —The Municipal Council shall levy the Octroi duty on the articles into the Municipal limits of Chintamani at the rates specified in the schedule A annexed and recognise the exemptions as provided for in the column 5 of it.

Bye-laws framed under Section 48 (k) of the Mysore Municipal Regulation

(1) The Octroi limits for the purpose of collecting Octroi shall be the Municipal limits.

(2) No article liable to Octroi shall be brought within these limits except by one of the High Roads described in the schedule thereto annexed or by the Railway

(3) All persons bringing into or receiving from beyond the Octroi limits of the town, any such articles or any conveyance or package containing such articles shall stop such arti cles conveyance or package at the cokad to enable the octroi officer to inspect the same

(4) The Octroi posts at which such conveyances packages or goods shall be liable to inspection shall be the cokads on the High Roads which may be established from time to time the Bonded Ware House and the Town Railway station including all its gates and octroi office And every person bringing dutiable goods within the Town, shall report the fact at the first of such posts on the route by which it comes. All officers of the Octroi Department not below the rank of Manegar are authorised to inspect the contents of any conveyance or package under Section 76 of the Municipal Regulation

(5) A table showing the octroi leviable on the various articles shall be exhibited at every one of the Katte and the Municipal office in a conspicuous part thereof

(6) When the goods have been examined at the Octroi post the importer shall forthwith bring the taxable goods to the octroi office accompanied by a peon

(7) When goods are brought to the octroi office, they may be unloaded and weighed or counted by the officer in charge of the octroi office Upon ascertainment of the amount of octroi payable on the goods the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Bonded Ware House When the duty is paid as above a permit shall be granted by the officer in charge of the octroi office for the removal of the goods showing the quantity or weight of the goods the amount paid in respect thereof and the date of payment In case the importer wishes to re export the goods at once he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate

(8) With a view to the appraisement of the value of the goods, where the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the octroi office should he fail or refuse to produce the invoice the value of the goods shall be assessed by the officer in charge of the octroi office at current rates and octroi levied accordingly

(9) With the previous approval of the President in each case any carrying Agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may on depositing as security such amount as may in each case be fixed by the President not being less than Rs 100 be exempted from producing the goods imported by him or through his agency for inspection at the octroi office provided that he makes arrangements satisfactory to the Resident for the supply to the council of correct and detailed lists of all such goods with the name of consignee in each case Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof as may remain to his credit or may in any case require such agent or importer to produce any such goods for inspection at the octroi office

10 *Bonded Ware-House*.—The Municipal Council shall provide a Bonded Ware-House for the custody of goods which may be deposited under Bye law No 7

(11) The Bonded Ware-House shall be open for the transaction of business from 7 A.M. to 5 P.M. daily except on Sunday and Holidays authorised by the President Arrangements however be made by the officer in charge of the octroi office for dealing with perish articles such as betel leaves on such days.

(12) Any importer depositing goods in the Bonded Ware-House shall, unless the officer in charge of the octroi office, has previously by weighing, counting or appraising ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule 1) of the description, weight, quantity and, if necessary of the value of such goods.

(13) A receipt in the form appended (Schedule [illegible]) shall be given by the officer in charge of the octroi office for all goods deposited in the Bonded Ware-House and a register of all such goods shall be maintained It is the duty of a depositor to obtain a receipt for articles deposited by him, and the Octroi Department not responsible for any goods left at the premises and not covered by a receipt.

(14) The receipt given by the Octroi Department for depositing goods should be returned before taking delivery of the article to which it refers. Otherwise, the officer in charge of the octroi office may refuse to deliver the article.

(15) If the depositor does not himself take delivery of the articles deposited in the octroi office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and, if the receipt is not produced, the delivery of the goods, may, at the discretion of the officer in charge of the octroi office, be with held until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the octroi office.

(16) Any person who has deposited goods in the Bonded Ware-House may break bulk or change the packing thereof on application to the officer in charge of the Ware-House or may, on paying full duty thereon import such goods into the Town covered by a permit or may export such goods free. Covered by an export pass, subject to the escort of an octroi subordinate, provided that new packages covered by such pass, shall if possible, and before they are taken from the Ware-House be stamped by the officer in charge, so as to show that they are under bond The export pass shall be in triplicate, the original being retained by the officer in charge of the Ware-House and the duplicate and triplicate delivered For every export pass granted under this rule or Rule 7, a fee of one anna shall be charged

(17) No goods shall be allowed to leave the Bonded Ware-House until storage fees have been paid thereon under the following rules —

(i) Goods shall be allowed to remain 24 hours free of charge.

(ii) After that period rates as in the following schedule shall be charged for seven days

1	Tobacco, raw or manufactured per maund of 24 lbs. or portion thereof	0	0	6	a day
~~2~~	~~Tobacco stalks per maund of 24 lbs. or portion thereof~~	~~0~~	~~0~~	~~3~~	~~a day~~
2	Piece-goods per bale bundle or case of 400 lbs. or over or per bale, bundle or case of 6 dozen or over	0	0	6	a day
3 4	Piece-goods per bale, bundle or case of less than 400 lbs. or per bale, bundle or case of less than 6 dozen.	0	0	6	a day
4 5	Betel leaves per [illegible]	[illegible]			a day
[illegible]	[illegible]	0	0	3	a day
5 6	Green cocoanuts per 100	[illegible]			a day
[illegible]	[illegible]	0	0	3	a day
9	Dry cocoanuts per Md of 24 lbs.	0	0	3	a day
10	Oils per maund	0	0	[illegible]	a day
11	Kerosene oil tins per tin	0	0	[illegible]	a day
12	Oil seeds for 400 lbs. or portion thereof	0	0	3	a day

(iii) Double these rates shall be charged after seven days provided that the President, may in his discretion, allow a reduction, or exemption from such penal rates.

(iv) The date of admission and removal of goods shall reckon as one day and Sundays and close Holidays shall not be taken into account in reckoning the dates from which fees under such class shall be payable, when delay is caused by the inability of the officer in charge of the Ware-House to examine and pass the goods, such delay shall not be reckoned.

(18) The President may permit any whole sale dealer to occupy a room in the Bonded Ware-House for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time, be found necessary

(19) When goods stored by a wholesale dealer in the Bonded Ware-House under the above rules, are issued on payment of duty such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to dryage or wastage as may from time to time, be fixed by the President.

(20) All perishable commodities remaining uncleared or unclaimed after 48 hours, shall be sold by public auction to the highest bidder at the Bonded Ware-House. All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manners, provided that before selling such goods notice of the fact shall be posted for seven days at the Bonded Ware-House and at the Municipal office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value.

(21) When any goods are sold under Bye-law No. 20, the sale proceeds shall be credited to the Municipal funds in payment of duty and storage fees due in respect thereof provided that if the amount realised by the sale exceed the amount so due, the balance shall be kept in deposit for one year and any claims of such balance received during that time shall be duly considered, by the President. At the expiry of one year or after claims received during that period having been duly disposed of the balance shall be credited to the Municipal funds. No claim shall be admitted after the said period of one year except by the special permission of the council

(22) The council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Ware-House while such goods are being passed into or out of the Ware-House or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the Ware-House-Keeper or other person charged with the safe custody of the goods.

(23) Any person may, with the sanction of the President be permitted to use any place, as a Bonded Ware-House on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President.

Refunds

(24) No refunds shall be granted on articles other than piece-goods and the following rules regarding them shall be observed.

All clothes which have paid duty in the Municipality shall be stamped so as to admit of their being identified On clothes on which Octroi duty has been paid and which are subsequently exported beyond Octroi limits, refunds, shall subject to the following rules, be granted at the rates originally charged at the time of import. No claim will be entertained after a period of three months from the date of import of the article referred to above.

(25) Any person claiming refund under the above rule, shall produce the goods to be exported at the Octroi Office together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the president may from time to time prescribe

(26) Any person who has been exempted under Bye-law No. 9 from production of goods at the Octroi Office on import, shall, subject to the same conditions, be exempted from the production of the goods to be exported

(27) The Officer in charge of the Octroi Office on being satisfied as to the identify of the goods produced with those for which receipt has been granted for the validity of the claim shall endorse the three parts of the application with an export pass and keeping one part in the office shall deliver the other parts to the applicant.

(28) All the goods exported under such pass and also all goods exported under free export pass under Bye-law No. 16, shall be produced by the exporter together with the duplicate pass at the Octroi Station of exit.

(29) The Octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them

(30) If the goods are being exported otherwise than by Rail and if the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President. Otherwise, he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior If the goods are being exported under refund pass, he shall in either case allow the consignment to proceed. If the goods are under a free export pass and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior are received.

(31) If the goods are for export by Rail, the Octroi subordinate in charge of the station shall retain the triplicate pass pending production of the Railway receipt for the goods covered by the pass upon production of the Railway receipt if after due enquiry the said Octroi subordinate is satisfied that the goods produced are covered by the pass and also by the Railway receipt in question, he will then endorse on the duplicate and triplicate passes respectively the number and date of the Railway receipt and will return the triplicate copy to the person in charge of the goods but he will retain the duplicate pass subject to disposal in the prescribed course of business.

(32) In all cases in which refund is claimed the triplicate pass duly endorsed as provided by Bye-laws Nos. 30 and 31, respectively must be produced at the Octroi office by the person seeking the refund and if after due check, the officer in charge of the octroi office, is satisfied that a refund of Octroi covered by such pass is duly payable, he shall ~~refer the claim for the orders of the President.~~ if the amount to be payable does not exceed Rs. 50

(33) *Smuggling* —The President Town Municipal Council Chintamani is empowered to award to any person who gives information leading to the detection of the offence of smuggling goods liable to Octroi duty a reward of one half of the fine recovered and in special case in which conviction is not secured but duty is recovered half the amount of such duty and in special cases the full amount thereof at the discretion of the President

(34) *General* —Importers of dutiable articles shall if called upon by a requisition in writing signed by the President or Vice President within three months of such import account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise Any breach of this Bye law will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs 25 whichever may be less and to payment of octroi duty on the article unaccounted for

(35) Any person importing or exporting dutiable articles, who infringes Bye-laws Nos 3, 4 6 7 12 and 28 shall be liable to a fine not exceeding Rs. 50

SCHEDULE I

SEE BYE LAW No 12

To

The Officer in charge of the Octroi Office
Town

Please receive the undermentioned goods and deposit them in the Ware house

No.	Name of the depositor	Description of articles deposited	Number of packages of bales etc	Distinguishing marks, if an	Weights Mds.		Quantity	Value	Remarks

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the Bye-laws Nos 13 to 17, 19 20 and 21 relating to the deposit

Witness — Signature of depositor

Signature — Address

Address — Date

SCHEDULE II.

SEE BYE-LAW NO 13

Octroi Office — Town.

Received for deposit the undermentioned goods from

No.	Receipt number	Consignment No	Consignment Date	Goods deposit note number	Names of articles	Description	Number of articles	Remarks

Date

Octroi Manager Chintamani Town.

SCHEDULE A

ame of tax	Class of property liable	Amount for which or at which classes liable				Exemption
2	3	4				
	Articles specified in column 4.		Rs.	a.	p	(1) Personal luggage of travellers. (2) Cloths imported through the post office and goods *bonafide* property of Government at the time of import and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government. (3) Mysore made khadi (4) Cloths brought into town for private use in small quantities
		1. Fresh cocoanuts each	0	0	1	(5) Cocoanuts, fresh (Sex)
		2. Dry cocoanut per maund.	0	8	0	(6) do — dry (do)
		3. Betel leaves per 100	0	0	1	(7) Betel leaves — 100
		4 Sugar per maund	0	4	0	(8) Sugar 2½ Sers
		5 Ghee per maund	0	4	0	~~(9) Jaggery — 2½ Sers~~
		6. Oil per maund	0	2	0	(9) Jaggery 2½ Sers
		7 Oil seeds per candy	0	4	0	(10) Oil (other than kerosene oil) 2½ Sers
		8. Kerosine oil per tin	0	2	0	
		9 Tobacco per maund	0	12	0	
		~~10. Tobacco dust per maund~~	~~0~~	~~0~~	~~0~~	
		11. Piece goods per Rs. 100.	2	0	0	

C. SURYANARAYANA SASTRI
~~President Municipal Council~~
~~Chintamani~~

(11) Tobacco 1 Seer
(12) Cloths 2 cloths

Schedule B

1	~~To~~ Chintamani Chinnasandra Road
2	Chikbagal Gowribidnur Road
3	Cheloor Road
4	Railway Station Road

President

President

B.O.

For Local Legislature